



REQUEST FOR
QUALIFICATIONS FOR
PROFESSIONAL AUDIT SERVICES
FISCAL YEARS 2023 THROUGH 2025

(WITH OPTIONS FOR TWO ADDITIONAL YEARS)

QUALIFICATIONS SHALL BE SUBMITTED TO:

Town Of Pima
Town Clerk's Office
Attn: Cody Marshall, Town Clerk
110 W Center P.O. Box 426
Pima, AZ 85543
admin@pimatown.az.gov

QUALIFICATIONS DUE:

Monday, April 10, 2023 by 4:00 p.m.

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TOWN OF PIMA

REQUEST FOR

QUALIFICATIONS FOR

PROFESSIONAL AUDIT SERVICES

I. INTRODUCTION

The Town of Pima (the “Town”) is seeking proposals from qualified firms to provide professional audit services. A description of the required services is included in Section III.

Background

The Town of Pima was established in 1879 and is one of Arizona’s premier agricultural areas, of which contributes to the Town’s economic base.

The community was incorporated as a Town under Arizona Revised Statutes (A.R.S.) in 1916. It encompasses an area of 7.355 square miles. The population is estimated at 3,000.

The Town provides a range of municipal services, including police protection, wastewater services, construction and maintenance of streets, recreational and cultural events, planning and zoning services, and general administrative services. The Town offers community facilities, including a swimming pool, library, arena, museum, softball/baseball, soccer fields and two parks. Water service, utilities and refuse collection are private, and fire service is provided by a volunteer district. The Town has approximately 20 employees, and the administrative offices are open Monday through Thursday from 8:00 a.m. to 4:00 p.m.

The Town is a part of Graham County, which encompasses two other neighboring cities and Eastern Arizona Community College. Currently, the Town’s major revenue sources include local sales tax revenues, state shared revenues, and wastewater fees.

The Town’s total fiscal year 2022-2023 budget is 3.1 million, which includes grants.

More detailed information on the Town and its finances, can be found in the Budget section of the Town’s website (which is currently under construction) at: www.pimatown.az.gov.

II. QUALIFICATION PROCEDURES

A. SCHEDULE OF REQUEST FOR QUALIFICATIONS

Issue RFQ	Monday, March 13, 2023
Written Questions Due	Monday, March 27, 2023
Responses to Questions	Monday, April 3, 2023
Requests Due	Monday, April 10, 2023, 4:00 p.m.
Preliminary Evaluations by RFQ Review Committee	Monday, April 17, 2016
Oral Presentations (as needed)	April 2023

It is the intent of the Town to award the contract during April 2023 and implementation to begin immediately after.

B. PREPARATION OF RFQ

Each RFQ should be prepared simply and economically avoiding the use of elaborate promotional materials beyond what is sufficient to provide a complete, accurate, and reliable presentation. For ease of review, the requests should follow the outline in Section III of this Request for Qualifications (RFQ).

C. NUMBER OF COPIES

Six (6) copies should be submitted. One copy must be electronic and submitted via CD or USB device and the other five (5) must be hard copy.

D. SUBMISSION OF RFQ

The Town will accept sealed RFQ's until 4:00pm on Monday, April 10, 2023. They can be submitted by mail, or hand delivered to:

Town of Pima
City Clerk's office
Attention: Cody Marshall Town Clerk
110 W Center P.O. Box 426
Pima, AZ 85543

It is the responsibility of all Requests to examine this RFQ carefully, understand the terms and conditions for providing the services listed and seek clarification in writing, of any item or requirement that may not be clear and respond completely. **FAILURE TO COMPLETE AND PROVIDE ANY OF THESE REQUIREMENTS MAY RESULT IN THE RFQ BEING DEEMED NON-RESPONSIVE AND THEREFORE DISQUALIFIED FROM CONSIDERATION.** The Town is under no obligation to return requests. Any unauthorized contact with any other official or employee in connection with this RFQ is prohibited and shall be cause for disqualification of the RFQ.

E. PUBLIC RECORD

All RFQ's shall become the property of the Town and shall become a matter of public record available for review, subsequent to the award notification. Submission of information of the RFQ shall not be released by the Town during the evaluation process or prior to contract award.

If an RFQ submission believes that it contains information that should be withheld, a statement advising the Town of this fact shall accompany the submission and the information shall be identified. The information identified as confidential shall not be disclosed until the Town makes a written determination. The Town shall review the statement and information and shall determine in writing whether the information shall be withheld. If the Town determines to disclose the information, the Town shall inform the bidder in writing of such determination.

F. INQUIRIES

All questions related to this RFQ shall be directed to Cody Marshall, Town Clerk. All questions must be submitted in writing via email to admin@pimatown.az.gov by Monday, March 27, 2023. The Town shall not be responsible for RFQ's being adjusted based on any oral instructions made by employees of the Town regarding the RFQ. All changes to the RFQ shall be in the form of a written addendum, which shall be furnished to all Requestors who are listed with the Town as having received the original RFQ. The Town will not respond to any requests for information pertaining to RFQ specifications received less than four working days (Monday-Thursday) prior to the RFQ Due date.

G. TIME AND LOCATION OF RFQ PRESENTATION

Selected RFQ's may be requested to provide in-person presentations. Those Firms will be notified to arrange specific times.

H. EFFECTIVE PERIOD OF REQUESTS

All RFQ's must state the period for which it shall remain in effect (i.e., how much time does the Town have to accept or reject the RFQ under the terms proposed). Such period shall not be less than ninety (90) days from the proposal date.

I. BID RESERVATIONS

The Town reserves the right to:

- Reject any or all quotations received in response to this RFQ
- Request clarification from any RFQ on any or all aspects of its quotation or proposal
- Waive informalities contained in RFQ's that are not consistent with law
- Waive any minor defects in the RFQ
- Cancel and/or reissue this RFQ at any time
- Retain all quotations or proposals submitted in response to this RFP
- Invite some, all, or none of the RFQ's recieved for interviews and further discussion

J. AWARD OF CONTRACT

The Town reserves the right to award by items, groups of items, or as a whole, whichever is deemed most advantageous to the Town.

The selected RFQ Firm shall be required to enter into a written contract with the Town for professional audit services in a form approved by legal counsel for the Town. This RFQ annd or any part thereof, may be incorporated into and made a part of the final contract. The Town reserves the right to negotiate the terms and conditions of the contract with the selected RFQ.

K. CONTRACT TERM

It is the intent of the Town to award the contract for an initial three (3) year period with the option to renew for two (2) additional one (1) year periods at the sole discretion of the Town.

RFQ's are asked to agree to fixed contract fees for at least the first three (3) years.

L. CANCELLATION

If the services to be performed hereunder by the Contractor are not performed in an acceptable manner to the Town, the Town may cancel this contract by providing written notice to the Contractor, giving at least thirty (30) days notice of the proposed cancellation and the reasons for same. During that time period, the Contractor may seek to bring the performance of services hereunder to a level that is acceptable to the Town, and the Town may rescind the cancellation if such action is in Town's best interest. Notwithstanding the above provisions, the Town may, upon the expiration of thirty (30) days written notice to the Contractor, terminate the agreement at will. Payment for services or goods received prior to termination shall be made by the Town provided those goods or services were provided in a manner acceptable to the Town. Payment for those goods and services shall not be unreasonably withheld.

M. USE OF SUBCONTRACTORS

The intent to use subcontractors to perform any portion of the work described in this request for qualifications must be clearly stated in the RFQ's response. The RFQ's response must include a description of what portion(s) of the work will be subcontracted out, and the names and addresses of potential subcontractors.

N. INSURANCE REQUIREMENTS

Any contract awarded will contain language similar to the following:

- 1) The CONTRACTOR agrees to procure and maintain in force during the term of this contract, at its own cost, the following coverages:
 - a) Worker's Compensation Insurance as required by the Labor Code of the State of Arizona and Employers' Liability Insurance.
 - b) Commercial General or Business Liability Insurance with minimum combined single limits of ONE MILLION DOLLARS (\$1,000,000.00) each occurrence and TWO MILLION DOLLARS (\$2,000,000.00) general aggregate.
 - c) Automobile Liability Insurance with minimum combined single limits for bodily injury and property damage of not less than ONE MILLION DOLLARS (\$1,000,000.00) for any one occurrence, with respect to each of the CONTRACTOR'S owned, hired, or non-owned automobiles assigned to or used in performance of the services. In the event that the CONTRACTOR'S insurance does not cover non-owned automobiles, the requirements of this paragraph shall be met by each employee of the CONTRACTOR who uses an automobile in providing services to Sedona under this contract.
 - d) Professional Liability coverage with minimum limits of ONE MILLION DOLLARS (\$1,000,000.00) each claim. If approved by the TOWN, evidence of qualified self-insured status may be substituted for one or more of the foregoing insurance coverages.
- 2) CONTRACTOR shall procure and maintain the minimum insurance coverages listed herein. Such coverages shall be procured and maintained with forms and insurers acceptable to the TOWN, acceptance of which shall not be unreasonably withheld. All coverages shall be continuously maintained to cover all liability, claims, demands, and other obligations assumed by the CONTRACTOR pursuant this contract. In the case of any claims made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.
- 3) A Certificate of Insurance shall be completed by the CONTRACTOR'S insurance agent(s) as evidence that policies providing the required coverages, conditions and minimum limits are in full force and effect, and shall be subject to review and approval by the TOWN. The Certificate shall identify this contract and shall provide that the coverages afforded under the policies shall not be canceled, terminated, or limits reduced until at least 30 days prior written notice has been given to the TOWN. The completed Certificate of Insurance shall be sent to:

Town of Pima
P.O. Box 426
Pima, AZ 85543
Attn: Town Clerk

- 4) Failure on the part of the CONTRACTOR to procure or maintain policies providing the required coverages, conditions and minimum limits shall constitute a Material Breach of Contract upon which the Town may immediately terminate this contract or, at its discretion, the TOWN may procure or renew any such policy or any extended reporting period thereto and may pay any and all premiums in connection therewith, and all monies so paid by the TOWN shall be repaid by the CONTRACTOR to the TOWN upon demand, or the TOWN may offset the cost of the premiums against any monies due to CONTRACTOR from the TOWN.
- 5) The TOWN reserves the right to request and receive a certified copy of any policy and any pertinent endorsement thereto. CONTRACTOR agrees to execute any and all documents necessary to allow Pima access to any and all insurance policies and endorsements pertaining to this particular job.

O. ASSIGNMENT OF CONTRACT

The Firm shall not assign or subcontract any portion of the contract without the express written consent of the Town. Any purported assignment or subcontract in violation hereof shall be void. It is expressly acknowledged that the Town shall never be required or obligated to consent to any request for assignment or subcontract, and further, that such refusal to consent can be for any or no reason, fully within the sole discretion of the Town.

P. ABILITY TO MEET OBLIGATIONS

By submitting Qualifications, the Firm affirms that there are no actions, suits or proceedings of any kind pending against the Firm or, to the knowledge of the Firm, threatened against the Firm before or by any court, governmental body or agency, or other tribunal or authority which would, if adversely determined, have a materially adverse effect on the authority or ability of the Firm to perform its obligations under this contract, or which question the legality, validity or enforceability hereof or thereof.

Q. UNDUE INFLUENCE

By submitting Qualifications, the Firm declares and warrants that no undue influence or pressure is or has been used against or in concert with any officer or employee of the Town in connection with award or terms of the Contract that will be executed as a result of this RFQ, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the Town will receive compensation, directly or indirectly, from the Firm, or from any officer, employee, or agent of the Firm, in connection with award of the contract or any work to be conducted as a result of this RFQ. Violation of this section shall be a material breach of the Contract entitling the Town to any and all remedies by law or in equity.

R. NONDISCRIMINATION

The Town maintains various policies related to contractual service providers. Among these is an anti-discrimination policy, which requires that our contractors not discriminate in hiring on the basis of gender, race, religion, sexual orientation, or medical condition. Any contract awarded will contain language similar to the following:

CONTRACTOR, its agents, employees, and subcontractors shall not discriminate in any employment policy or practice. "Discrimination" means to exclude individuals from an opportunity or participation in any activity or to accord different or unequal treatment in the context of a similar situation to similarly situated individuals because of race, color, gender, gender identity, sexual orientation, religion, national origin or ancestry, marital status, familial status, age, disability, or veteran status.

S. COMPLIANCE

By submitting Qualifications, the Firm warrants that both in submission and its performance of any resultant purchase order or contract, the Firm will comply with all applicable Federal, State, local, and Town laws, regulations, rules, or ordinances.

T. INCURRED EXPENSES

The Firm, by submitting Qualifications, agrees that any cost incurred by responding to this RFQ, or in support of activities associated with this RFQ, shall be born by the Proposer and may not be billed to the Town. The Town will incur no obligation of liability whatsoever to anyone resulting from issuance of, or activities pertaining to, this RFQ.

III. INFORMATION REQUESTED

A. INDEPENDENCE

The Firm shall provide an affirmative statement that is it independent of the Town of Pima as defined by generally accepted auditing standards. The Firm shall list and describe any professional relationship involving the Town for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

B. LICENSE TO PRACTICE IN ARIZONA

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Arizona.

C. QUALIFICATIONS AND EXPERIENCE

All Firms must provide this information.

- Provide a general overview and brief history of your organization.
- Provide the address of the office location(s) that will service the Town's account.
- State the size of the firm and the size of the firm's governmental audit staff.
- Provide the number and nature of the professional staff to be employed in this engagement.
- Describe the experience of the firm in providing professional audit services for municipal governmental entities.

- The Firm shall submit a copy of the report on its most recent external quality control review, with a statement of whether that quality control review included a review of a specific government engagement.
- In addition, the Firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five (5) years with state regulatory bodies or professional organizations.
- Has the Firm been released from a contract with a governmental entity during the past five (5) years? If so, explain the circumstances.

D. PERSONNEL

All Firms must provide this information.

- Provide the name, title, address, phone number, fax number, and email address of the primary contact person(s) assigned to this account.
- For each key person to be assigned to the audit, show the number of years of experience in municipal government auditing and the number of years with your firm.
- Indicate how the assigned personnel comply with Government Auditing Standards (Yellow Book) CPE requirements.

E. SCOPE OF SERVICES

The Town of Pima desires a Comprehensive Annual Financial Report (CAFR) and its component unit financial statements to be audited by the independent auditor and be fully compliant for current GASB Standards for the fiscal year ended June 30, 2023 and two (2) subsequent fiscal years thereafter, with an option to extend the contract in one (1) year periods, not to exceed a total of two (2) additional fiscal years. Prior auditors have prepared the CAFR in the past, and the awarded Proposer may be requested to prepare the CAFR, including the letter of transmittal, Management's Discussion and Analysis (MD&A), and the statistical section. The Town will be planning to submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor may be required to perform the following tasks:

- The audit firm will perform an audit of all funds of The Town of Pima. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. The Town's CAFR may be prepared by the audit firm, including the letter of transmittal, MD&A, and the statistical section. The CAFR must be prepared in full compliance with current GASB Standards. The audit firm will render their auditor's report on the basic financial statements, which will include both government-wide financial statements and fund financial statements. The audit firm will also apply limited audit procedures to the MD&A and required supplementary information pertaining to the General Fund and each major fund of the Town.

- The audit firm may perform a single audit on the expenditures of federal grants in accordance with the OMB requirements and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the Town's financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards in Accordance with the OMB requirement. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings, and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required. If the Town does not meet the minimum requirements to necessitate a single audit, the fees shall be adjusted accordingly.
- The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures, and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the Town Manager.
- Periodically, the Town receives Federal or State grant funding. Whenever such funds are received (or expended by the Town), an audit is required. If funding is received during the contract period, an audit of the activity will be required including an opinion of fair presentation in accordance with GAAP and compliance with applicable program guidelines. To fulfill the HURF reporting requirements and to comply with professional standards, the audit firm should use the American Institute of Certified Public Accountants (AICPA) Codification of Statements on Auditing Standards, AU-C §806—Reporting on Compliance with Aspects of Contractual Agreements or Regulatory Requirements in Connection With Audited Financial Statements.

Standards to be Followed

To meet the requirements of this RFQ, the audit shall be performed in accordance with:

- 1) Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts
- 2) The standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards
- 3) The provisions of the Single Audit Act as amended in 1996
- 4) The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments and Non-Profit Organizations

- 5) State of Arizona Uniform Expenditure Reporting System requirements (UERS) mandated by the A.R.S. §41-1279.07, with guidelines set forth by the Arizona Auditor General
- 6) State of Arizona Highway User Revenue Fund (HURF) Expenditure requirements pursuant to A.R.S. §9-481.B.2.

Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this RFQ.

Firms will be required to provide the following information on the audit approach:

- 1) Proposed segmentation of the engagement.
- 2) Level of staff and number of hours to be assigned to each proposed segment of the engagement. Please note that the Town requires an audit supervisor to be on-site any time staff auditors are working.
- 3) Sample size and the extent to which statistical sampling is to be used in the engagement.
- 4) Extent to which software will be used to test the Town's financial systems during the engagement.
- 5) Type and extent of analytical procedures to be used in the engagement.
- 6) Approach to be taken to gain and document an understanding of the Town's internal control structure.
- 7) Approach to be taken in determining laws and regulations that will be subject to audit test work.
- 8) Approach to be taken in drawing audit samples for tests of compliance.
- 9) Areas/departments that will be subject to compliance and substantive sampling.
- 10) The proposal shall indicate how the audit approach will differ, if applicable, in the second and subsequent years of the engagement regarding the planned staff level, sample sizes, test work, sampling techniques, and other aspects of the engagement.
- 11) The proposal shall identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town.

Proposed Schedule

Describe the firm's timing for: conducting interim field work, final field work, draft financial statements, communicating with elected officials, production of financial statements. The Town desires to have draft reports completed by mid-November and the Comprehensive Annual Financial Report published by mid-December. Please provide a proposed work schedule/ calendar to achieve that result.

Working Paper Retention

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the Town of Pima of the need to extend the retention period. The auditor will be required to make working papers available to the Town of Pima or any government agencies included in the audit of federal grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Reports to be Issued

Following the completion on the audit of the fiscal year's financial statements, the auditor shall issue:

- 1) Independent Auditor's Reports for the City – reports on the fair presentation of the financial statements in conformity with generally accepted accounting principles, based upon audits of the Basic Financial Statements of the Town. The other supplementary information listed in the Table of Contents in the Town's CAFR, including combining schedules and additional budgetary comparison schedules, are not a required part of the basic financial statements. However, the auditor is to provide an "in-relation-to" report on the combining and individual fund financial statements and schedules. The information presented shall be based on the auditing procedures applied during the audits of these basic financial statements.
- 2) Management and SAS 114 Letters, which includes findings, statements, observations, opinions, comments, or recommendations, related to:
 - a) Systems of internal control based upon the auditors' understanding of the control structure and assessment of control risk
 - b) Compliance with applicable laws and regulations
 - c) Accounting systems, functions, procedures, and processes, especially with regard to cost effectiveness

- 3) Single Audit Report of Federal Financial Assistance.
- 4) Annual Expenditure Limitation Report to the Arizona Auditor General.

Number of Copies of Report to Be Produced

- 1) Management and SAS 114 letter – 10 copies and 1 PDF file
- 2) Single Audit, if applicable – 10 reports, 1 unbound copy and 1 PDF file
- 3) Town's Report to the Auditor General, 1 unbound copy and 1 PDF file

Internal Control and Compliance Reports

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report on internal controls. The reports on compliance shall include all instances of noncompliance.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

- City Manager
- Director of Financial Services
- City Attorney

Auditors shall assure themselves that the Town is informed of each of the following:

- 1) The auditor's responsibility under generally accepted auditing standards
- 2) Significant accounting policies
- 3) Management judgments and accounting estimates
- 4) Significant audit adjustments
- 5) Other information in documents containing audited financial statements
- 6) Disagreements with management
- 7) Management consultation with other accountants
- 8) Major issues discussed with management prior to retention
- 9) Difficulties encountered in performing the audit

F. INSURANCE/BONDING

All Proposers must provide this information.

- Describe the types of insurance and bonding carried.

G. PRICING AND ACCOUNT ANALYSIS

All Proposers must provide this information.

- Provide a complete fixed fee schedule for all of the services described in your proposal using the format shown on Appendix A.
- Is your firm willing to guarantee the proposed fees for the entire term of the contract (up to three (3) years)? If not, for how long are the fees guaranteed?
- The percentage of clients that additional fees above the proposed amount are charged, and the average percentage of the cost increases to the proposed amount.

H. REFERENCES

All Firms must provide this information.

Provide names, addresses, and phone numbers of at least five references (local governments and public agency references) who are currently using the services for which you are proposing. Select a mix of long-standing and recent customers. Describe the work performed, fiscal year audited, key personnel assigned, total audit hours, and the dates of the beginning and end of fieldwork and the dates final reports were delivered to the clients.

I. SAMPLE CONTRACT

All Firms must provide this information.

Provide a sample of a proposed contract for your firm's services. At the sole option of Town, the Town's standard professional services agreement may be used.

IV. EVALUATION AND AWARD CRITERIA

This RFQ seeks firms to provide audit services to the Town. Selection will be made from a short list of Proposers deemed to be fully qualified and best suited among those submitting proposals on the basis of the evaluation factors listed below (not in priority order):

- Understanding of the needs and operation requirements of the Town.
- The experience, resources, qualifications, and reliability of the firm and individuals assigned to this account.
- Relevant experience managing similar account relationships with public institutions and agency clients.
- Scope of services offered.
- Compliance with the requirements of this RFQ and quality of proposals. This includes completeness of response to the RFQ.
- Proposed fees and compensation. (Although fees and compensation will be an important factor in the evaluation of proposals, the City is not required to choose the lowest bidder.)

V. APPENDIX A

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

DESCRIPTION	YEAR ENDED JUNE 30,		
	2023	2024	2025
Town Audit	\$	\$	\$
Preparation of CAFR			
Single Audit Act Report			
Annual Expenditure Limitation Report			
TOTAL	\$	\$	\$

In addition, please include below an hourly fee quotation and hours proposed for all positions to be assigned to the audit:

POSITION	HOURS	HOURLY RATE
Partners		
Managers		
Supervisory Staff		
Professional Staff		
Clerical/Support Staff		
Travel Costs		
Other (Specify)		